

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO**

<b>UNITED STATES OF AMERICA,</b>	)	<b>CASE NO. 1:09CR413</b>
	)	
<b>PLAINTIFF</b>	)	<b>JUDGE PETER C. ECONOMUS</b>
	)	
<b>v.</b>	)	
	)	
<b>DANIEL L. BIERI,</b>	)	<b>ORDER</b>
	)	
	)	
<b>DEFENDANT</b>	)	

This matter is before the Court upon Magistrate Judge William H. Baughman's Report and Recommendation that the Court **ACCEPT** Defendant Daniel Beiri's ("Defendant") plea of guilty and enter a finding of guilty against Defendant. (Dkt. # 29).

On September 23, 2009, the government filed an indictment against Daniel Beiri. (Dkt. # 1). On May 18, 2010, this Court issued an Order assigning this case to Magistrate Judge Baughman for the purpose of receiving Defendant's guilty plea. (Dkt. # 26).

On May 17, 2010, a hearing was held in which the Defendant entered a plea of guilty to Counts 1-3, Tax Evasion, in violation of 26 U.S.C. § 7201, before the Magistrate Judge. Magistrate Judge Baughman received the Defendant's guilty plea and issued a Report and Recommendation ("R&R") recommending that this Court accept the plea and enter a finding of guilty (Dkt. # 29).

Neither party objected to the Magistrate Judge's R&R in the fourteen days after it was issued. On *de novo* review of the record, the Magistrate Judge's R&R is adopted. The Defendant was found to be competent to enter a plea. The Defendant understood his constitutional rights. He is aware of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds that the plea was entered knowingly, intelligently, and voluntarily. The Defendant's plea of guilty is approved.

Therefore, the Defendant is adjudged guilty of Counts 1-3 in violation of 26 U.S.C. § 7201. The sentencing will be held on August 9, 2010 at 10:30 a.m.

**IT IS SO ORDERED.**

/s/ Peter C. Economus - June 1, 2010  
**PETER C. ECONOMUS**  
**UNITED STATES DISTRICT JUDGE**